

2019.HS

<b>Module Name: Working with Sales Tax (VAT)</b>	
Module Code	w.BA.XX.2PMwst.XX
Module Description	Students are given a detailed overview of the Swiss VAT system and its legal framework and its significance for the international trade in goods and services. They learn about the different forms of collecting VAT (domestic tax, acquisition tax, and import tax) and become familiar with the administration of VAT in the national and international delivery of goods and services. Specific VAT knowledge is taught using a systematic approach based on concrete practical cases. Students learn to use the knowledge they acquire by working on practical cases, which ensures that it has great practical relevance and applicability.
Program and Specialization	Business Law
Legal Framework	Academic Regulations BSc dated 29.01.2009, Appendix to the Academic Regulations for the degree programs in Business Administration, Business Information Technology, and Business Law, first adopted on 12.05.2009
Module Category	<b>Module Type:</b> Compulsory Elective
	<b>Program Phase:</b> Main Study Period
ECTS	3
Organizational Unit	W Abteilung Business Law Leitung
Module Coordinator	Lothar Matthias Jansen (janl)
Deputy Module Coordinator	-
Prerequisite Knowledge	Students have completed the module on tax law.
Contribution to Program Learning Goals (Affected by Module)	§ Professional Competence § Methodological Competence § Social Competence § Self-Competence
Contribution to Program Learning Objectives	Professional Competence § Knowing and Understanding Content of Theoretical and Practical Relevance § Apply, Analyze, and Synthesize Content of Theoretical and Practical Relevance § Evaluate Content of Theoretical and Practical Relevance Methodological Competence § Problem-Solving & Critical Thinking § Scientific Methodology § Work Methods, Techniques, and Procedures § Information Literacy § Creativity & Innovation Social Competence § Written Communication § Oral Communication § Intercultural Insight & Ability to Change Perspective Self-Competence § Self-Management & Self-Reflection § Learning & Change
Module Learning Objectives	Students... § know the system and the terminology of Swiss VAT law § know the different forms of collecting VAT, as well as their requirements and legal consequences § know the legal procedures of how VAT is collected in a practical context § are able to develop practical solutions for VAT-related problems using their knowledge of the VAT system

Module Content	§ System and purpose of VAT, structure and terminology of VAT tax law, overview of various forms of collecting VAT, checklist for practical cases § Characteristics of tax subjects, tax period, acquisition tax and import tax obligation, special cases (the commons, group taxation) § VAT object, limitations: revenue from exchange transactions, permitted deduction of input tax, majority of services, tax-exempt services, option right § Basis for tax assessment (revenue from exchange transactions) § Tax rates § Balance and flat rate methods § Tax invoicing § Effective input tax reduction, fictitious input tax reduction, correction of input tax reduction § Acquisition and import tax § Formation of tax receivables, proceedings, and VAT criminal law § International practical case		
Links to other modules	The content of this module is linked to the following module: w.BA.XX.2SteuR-BL.XX		
Methods of Instruction	§ Lecture § Interactive Instruction § Application Tasks § Case Studies § Exercises § Literature Review	<b>Social Settings Used:</b> -	
Digital Resources	§ Practice and Application Exercises (with Key) § Case Studies (with Key)		
Type of Instruction	<b>Classroom Instruction</b>	<b>Guided Self-Study</b>	<b>Autonomous Self-Study</b>
Large Class	32 h	-	
Small Class	-	-	
Group Instruction	-	-	
Practical Work	-	-	
Seminar	-	-	
<b>Total</b>	<b>32 h</b>	<b>0 h</b>	
Performance Assessment			
<b>End-of-module exam</b>	<b>Form</b>	<b>Length (min.)</b>	<b>Weighting</b>
Written exam	Specified documentation	60	100,00 %
<b>Permitted Resources</b>	Approved calculator according to "Guidelines on Supplementary Materials"	With dictionary	
<b>Others</b>	<b>Assessment</b>	<b>Length (min.)</b>	<b>Weighting</b>
-	-	-	-
Classroom Attendance Requirement	-		
Language of Instruction/Examination	German		
Compulsory Reading	Gygax, D. & Gerber, T. (2018). Die Steuergesetze des Bundes 2018. Edition Zurich current. 19. Aufl edition. Stäfa: Verlag Steuern und Recht. ISBN 978-3-906842-22-6.		
Recommended Reading	Recommended reading acc. to handout		
Comments	-		